

Appendix Table 2. Coping Strategies (Part 2 of 2)

12	13	14	15	16	17	18	19	20	21	22	23	24	
CHANGED TAXES FOR FY03					Revenue Measures (do not affect taxpayer liability: deferrals, etc.) (millions)	Accounting Changes	General Fund Nominal % Expenditure Change 2003	Size of Rainy Day Fund FY02 (millions)	Debt Offering (% change)	School Funding Changes	Other	State Fiscal Relief - Section 401(b) - Jobs and Growth Tax Relief Reconciliation Act of 2003 FY2003	
STATE	Sales Tax	Personal Income Tax	Corporate Income Tax	Cigarette and Tobacco	Other								
Alaska						14.3 tax rate increase: alcohol (4 cent average to 10 cent)		13.6 reduction	2483	-35.4%		Access to State Parks reduced	\$50,000,000.00
Arizona								2.7 reduction	72	-15.1%			\$174,468,230.00
California						2649 increase: primarily continued tax deferrals or increased penalties		.2 reduction	1401	62.4%		All departments asked to submit proposals to reduce non critical programs/functions	\$1,151,812,576.00
Colorado								2.7 reduction	0	13.9%			\$146,265,292.00
Hawaii				1 cent increase per cigarette				4.9 increase	50	-37.6%			\$50,000,000.00
Idaho		3.1 million reduction (reflects federal conformity)						1.6 reduction	53	-27.4%	Cut 23.3 million from 2002 state funding for local schools		\$50,000,000.00
Montana	6.6 million reduction (credits)		.3 reduction (extends qualified endowment credit)		.3 reduction (electric generation property tax adjustment) gas tax increase	1.8 increase: accelerates payments of metal mines taxes	Established Office of Economic Development	5.7 reduction	0	151.0%			\$50,000,000.00
Nevada					Gas tax increase			6.9 increase	136	5.9%			\$33,975,577.00
New Mexico						5.4 reduction: tax credits	Performance Budgeting System used by 2004	4.2 reduction	0	83.4%			\$30,928,523.00
Oregon				60 cent per pack increase to voter referendum				8.3 increase	0	73.7%	2002-2003 school year shortened by 50 districts		\$116,345,398.00
Utah				20 cent per pack increase (69.5)			Temporary authority to move funds across line items	4.4 reduction	10	28.0%			\$75,939,386.00
Washington					27.2 increase - use tax on shipping			0	113	29.1%	\$92 million reduction for K-12 education		\$200,430,836.00
Wyoming					Gas tax increase			18.3 increase	130	-43.8			\$50,000,000.00

Sources, by Column

1 through 2: Center on Budget and Policy Priorities, Washington, D.C.) 1/23/03
 3 through 8: "The Fiscal Survey of States", November 2002. National Governors Association and the National Association of State Budget Officers, Washington, D.C.
 9 through 10: National Center for Public Policy and Higher Education, "College Affordability is in Jeopardy: A Special Supplement to National Crosstalk." Winter 2003; San Jose, CA
 11 through 20: "The Fiscal Survey of States", November 2002. National Governors Association and the National Association of State Budget Officers, Washington, D.C.
 Column 21: Thomson Financial (6/30/03). Percent change in first six months of 2003 v same period in 200
 22 through 23: "The Fiscal Survey of States", November 2002. National Governors Association and the National Association of State Budget Officers, Washington, D.C.
 Column 24: Jobs and Growth Tax Relief Reconciliation Act of 2003 FY2003, Section 401(b)

NOTE:
 An empty cell does not indicate no activity or change; it indicates that we did not have data.